1950. **File No.** B.E.Duty/50

Legal Deptt.

K

B **BRANCH**

Subject:—L.A.Bill No XXXVI of 1950

A Bill to amend the Bombay Entertainment Duty Act 1923

Bom. Act No XXXVIII of 1950

P-12
E

B. Entertainment Duty

File No. ~~B.E.Duty~~ 1/50

Gov. 194

811

Legal Department.

It is no doubt true that under the Bombay Entertainments Duty Act, 1923, no duty can be levied on complimentary tickets, as the duty under the Act is to be levied on payment made. An amendment of the Act will be necessary if duty is to be charged on complimentary tickets. Section 4 of the Bihar Entertainments Tax Bill contains a provision to that effect.

O.C. Sd/-

Additional Secretary to Government.

U.R. to R.D., No. 12276 , dated the 24th December 1948,

C.G.R. 23-6

C 5

Legal Department.

In place of the draft notification at page 31 ante for amending rule 18, a revised draft notification is sent herewith.

2. A requisite draft Bill is also sent herewith, for taxing all complimentrary tickets and for removing ~~x~~ restrictions on their number etc.

3. The subject-matter of the Bill falls under entry 62 in List II in the Seventh Schedule to the Constitution of India. The Bill requires the Governor's recommendation under article 207(1). It does not require any sanction. After it is passed, it need not be reserved for the consideration of the President with reference to article 254(2).

o.c. Sd/-
Additional Secretary to Government.

U.R. to R.D. No. 8037 , dated the 14th June 1950.

C.G.R. 23-6-

C 5

NOTIFICATION.

Revenue Department,

Bombay Castle, 1950.

Bombay Entertainments Duty Act, 1923.

No. 4741/49.- The following draft of a notification which it is proposed to issue in exercise of the powers conferred by section 7 of the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), is published as required by sub-section (3) of the said section 7 for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration by the Government of Bombay on or after 1950.

2. Any objections or suggestions which may be received by the Secretary to the Government of Bombay in the Revenue Department from any person with respect to the said draft on or before the aforesaid date will be considered by Government.

DRAFT NOTIFICATION.

In exercise of the powers conferred by section 7 of the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), the Government of Bombay is pleased to amend the rules published in Government Notification in the Revenue Department, No. 4345/-E/III, dated the 25th January 1923, as follows, namely:-

In rule 18 of the said rules, after the words "nothing in this rule shall apply" the following shall be inserted, namely:-

"(1) to the complimentary tickets issued to the press representatives for the first performance or if not issued for the first performance for any subsequent single performance, except that the number of tickets so issued shall be shown separately under column 3 of the return of the complimentary tickets submitted in Form "E" in respect of the said performance; and

By order of the Governor of Bombay.

Immediate.

No. 195-L
Legal Department,
Council Hall, ~~Patna~~, 26th October 1950.
Patna,

From

Shri J. R. Dhurandhar,
Additional Secretary to the Government of Bombay,
Legal Department.

To

The Secretary to the Governor of Bombay.

Subject: - The Bombay Entertainments Duty (Amendment) Bill, 1950.

Sir,

With reference to article 200 of the Constitution of India, I am directed to forward herewith for the assent of His Excellency the Governor the authentic copy of the Bombay Entertainments Duty (Amendment) Bill, 1950, which was read for the third time and passed by the Bombay Legislative Assembly at its meeting held on the 27th September 1950 and agreed to by the Bombay Legislative Council without recommendations at its meeting held on the 10th October 1950.

2. The subject-matter of the Bill falls under entries 33 and 62 in List II in the Seventh Schedule to the Constitution of India. As the Bill does not relate to any matter enumerated in the Concurrent Legislative List, it is not necessary to reserve the Bill for the consideration of the President with reference to article 254(2) of the Constitution of India.

3. The date on which His Excellency the Governor's assent is given may kindly be entered in the endorsement.

4 .....

4. I also forward herewith one copy of each of the

1.	Bill as introduced in the Bombay Legislative Assembly withthe Statement of Objects and Reasons.	items Nos. 1,
2.	Bill as read for the third time and passed by the Bombay Legislative Assembly.	2 and 4 and two
3.	Bill as agreed to by the Bombay Legislative Council.	copies
4.	Extracts from the proceedings fm of the Bombay Legislative Assembly dated the 27th September 1950 and of the Bombay Legisaltive Council dated the 10th October 1950.	of item

No. 3 of the papers noted inthe margin. The Bill was not referred to a Select Committee.

Yours faithfully

C.C. Sd/-

Additional Secretary to Government.

Through:

The Secretary to the Government of Bombay,
Revenue Department.

C.G.R. 23-6-

C 5

No. G.S.-3317

From

THE SECRETARY TO THE GOVERNOR OF BOMBAY

To

The Additional Secretary to Government,
Legal Department.

Government House,
Bombay, No. 6,
November 2/3, 1950.

Subject: The Bombay Entertainments Duty (Amendment) Bill, 1950.

Sir,

With fererence to your letter No. 195-L, dated October 26, 1950, I am return herewith the authentic copy of the Bombay Entertainments Duty (Amendment) Bill, 1950, with Hid Excellency's assent signified thereon.

Yours faithfully,

Sd/-

Secretary to the Governor of Bombay.

C.G.R, 24-6

C 5

ACTS.

Publication of the Bombay Entertainments Duty (Amendment) Act, 1950.

GOVERNMENT OF BOMBAY.

Legal Department.

Resolution No. 15558.

Bombay Caltle, 7th November 1950.

Letter to the Secretary to the Governor, No.195-L, dated the 26th October 1950.

Letter from the Secretary to the Governor, No. G.S.3317 dated the 2nd/3rd November 1950. -

"With reference to your letter No. 195-L dated October 26, 1950 I am to return herewith the authentic copy of the Bombay Entertainments Duty (Amendment) Bill, 1950, with His Excellency's assent signified thereon."

RESOLUTION :- The law should be published as Bombay Act No.XXXVIII of 1950, in the Bombay Government Gazette dated the 8th November 1950.

2. The Act should be translated into Marathi, Gujarati, Kannada and Hindi (in Devnagari script) and the translations should be published in the Bom bay Government Gazette.

3. A copy of the Act should be forwarded to the Revenue Department with reference to the Memorandum from that Department No. 4741/49-L, dated the 7th August 1950.

By order of the Governor of Bombay,

Sd/- (S.L.Chaudhari).
Assistant Secretary to Government.

To
The Manager, Government Central Press, Bombay (with a copy o the Act and with a request that 30 Gazette copies of the Act may be forwarded to the Legal Department.),
The Revenue Department, with a
The Oriental Translator to Government,
The Bombay Legislature Department, copy of
The Director of Publicity, Bombay,
The Enquiry officer for the Secretariat, the Act.
Bombay.

*With four extra copies of the Act.

C.G.R, 25-6-

C 5

L. A. BILL No. XXXVI OF 1950.

A Bill to amend the Bombay Entertainments Duty Act, 1923.

(As read for the third time and passed by the Legislative Assembly on the 27th September 1950.)

Bom. I of 1923.

WHEREAS it is expedient to amend the Bombay Entertainments Duty Act, 1923, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Bombay Entertainments Duty (Amendment) Act, 1950.

Bom. I of 1923.

Amendment of section 2 of Bom. I of 1923.

2. In section 2 of the Bombay Entertainments Duty Act, 1923 (hereinafter called the said Act),—

(*1*) in clause (*c*), the word "and" shall be deleted;

(*2*) after clause (*d*), the following clause shall be added, namely :—

"(*e*) 'complimentary ticket' means a ticket or pass for admission to an entertainment free of any payment or at a reduced rate of payment for such admission."

Insertion of new section 3A in Bom. I of 1923.

3. After section 3 of the said Act, the following section shall be inserted, namely :—

Duty on complimentary tickets.

"3A. There shall from the 1st day of April 1951 be levied and paid to the State Government on every complimentary ticket issued by the proprietor the entertainments duty at the appropriate rate prescribed under section 3, as if full

payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purposes of this Act."

Amendment of section 4 of Bom. I of 1923.

4. In section 4 of the said Act, for sub-section (*1*) the following shall be substituted, namely:—

"(*1*) Save as otherwise provided by this Act, no person other than a person who has to perform some duty in connection with an entertainment or a duty imposed upon him by any law, shall be admitted to any entertainment, except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the State Government for the purposes of revenue and denoting that the proper entertainments duty has been paid."

Amendment of section 5 of Bom. I of 1923.

5. In section 5 of the said Act, the words "for payment" shall be deleted.

Amendment of section 7 of Bom. I of 1923.

6. In section 7 of the said Act, clause (*cc*) of sub-section (*1*) shall be deleted.

STATEMENT OF OBJECTS AND REASONS.

The Bombay Entertainments Duty Act, 1923, has been enacted for the purpose of providing for the levy of a duty in respect of admission to entertainments. But the duty is levied only on tickets paid for and not on complimentary tickets. In order that an extravagant number of complimentary tickets may not be issued thus frustrating the very object of the Act, namely, providing Government with funds from persons who are admitted to entertainments, the Act was amended in 1948 to empower Government to frame rules for prohibiting the issue of complimentary tickets to an entertainment exceeding such number as may be specified by Government. Accordingly a rule was framed to specify this number at five per cent. of the tickets or ten tickets, whichever is less, for any class of seats for an entertainment. In view, however, of the various representations made to Government by proprietors of entertainments against this rule, Government considers that instead of restricting the issue of complimentary tickets and thus thwarting the discretion of the proprietors of entertainments who have for various reasons to issue a larger number of complimentary tickets, the better course for achieving the object of the Act is to levy duty on all complimentary tickets. The Bill is intended to amend the Bombay Entertainments Duty Act, 1923, to achieve this object, namely, to levy duty on all complimentary tickets.

MORARJI DESAI.

Dated the 5th August 1950.

Government of Bombay

LEGAL DEPARTMENT

[L. A. Bill No. XXXVI OF 1950.]

[As read for the third time and passed by the Legislative Assembly on the 27th September 1950.]

A Bill to amend the Bombay Entertainments Duty Act, 1923.

[Shri MORARJI DESAI, M.L.A.]

MO-IV Bk Hb 252—2

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The

Bombay Government Gazette

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WEDNESDAY 8TH NOVEMBER 1950.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Bombay Legislature and Ordinances promulgated and Regulations made by the Governor.

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BOMBAY ACT No. XXXVIII OF 1950—An Act to amend the Bombay Entertainments Duty Act, 1923	498-499

The following Act of the Bombay Legislature having been assented to by the Governor on the 2nd November 1950 is hereby published for general information.

J. R. DHURANDHAR,
Additional Secretary to the Government of Bombay,
Legal Department.

BOMBAY ACT No. XXXVIII OF 1950.

(First published, after having received the assent of the Governor, in the "Bombay Government Gazette" on the 8th November 1950.)

An Act to amend the Bombay Entertainments Duty Act, 1923.

Bom. I of 1923.

WHEREAS it is expedient to amend the Bombay Entertainments Duty Act, 1923, for the purposes hereinafter appearing; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Bombay Entertainments Duty (Amendment) Act, 1950.

Bom. I of 1923.

Amendment of section 2 of Bom. I of 1923.

2. In section 2 of the Bombay Entertainments Duty Act, 1923 (hereinafter called the said Act),—

(*1*) in clause (*c*), the word "and" shall be deleted;

(2) after clause (*d*), the following clause shall be added, namely :—

"(*e*) 'complimentary ticket' means a ticket or pass for admission to an entertainment free of any payment or at a reduced rate of payment for such admission."

Insertion of new section 3A in Bom. I of 1923.

3. After section 3 of the said Act, the following section shall be inserted, namely :—

Duty on complimentary tickets.

"3A. There shall from the 1st day of April 1951 be levied and paid to the State Government on every complimentary ticket issued by the proprietor the entertainments duty at the appropriate rate prescribed under section 3, as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purposes of this Act."

Amendment of section 4 of Bom. I of 1923.

4. In section 4 of the said Act, for sub-section (*1*) the following shall be substituted, namely :—

"(*1*) Save as otherwise provided by this Act, no person other than a person who has to perform some duty in connection with an entertainment or a duty imposed upon him by any law, shall be admitted to any entertainment, except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the State Government for the purposes of revenue and denoting that the proper entertainments duty has been paid."

Amendment of section 5 of Bom. I of 1923.

5. In section 5 of the said Act, the words "for payment" shall be deleted.

Amendment of section 7 of Bom. I of 1923.

6. In section 7 of the said Act, clause (*cc*) of sub-section (*1*) shall be deleted.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.